

EXHIBIT 4



State of Ohio Environmental Protection Agency

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January 6, 2005

Via Facsimile [(330) 796-8836]
and Regular U.S. Mail

Win Colbert, Esq.
The Goodyear Tire & Rubber Company
1144 East Market Street
Akron, Ohio 44316-0001

RE: Proposed Administrative Consent Order for Remedial Investigation and Feasibility Study - Jackson County Landfill Site, Jackson County, Ohio

Dear Win:

I hope you had a safe and enjoyable holiday. I am writing this letter to memorialize our recent discussion regarding your client's proposal to edit the proposed Director's Final Findings and Orders to require The Goodyear Tire & Rubber Company ("Goodyear") to conduct only Remedial Investigation and Feasibility Study ("RI/FS") activities at the Jackson County Landfill. As we discussed, Ohio EPA is willing to agree to limiting the Orders to RI/FS activities and reserving its rights with respect to the Remedial Design and Remedial Action activities, so long as your client agrees to sign the current Orders as the sole Work Respondent. You indicated that your client is amenable to this approach, but wishes to submit information regarding other potentially responsible parties for Ohio EPA's consideration at the RD/RA stage. Ohio EPA will consider any such information you submit. As I have indicated previously, the information submitted should demonstrate a clear evidentiary connection between the PRP's activities and the constituents currently found in the releases at the Jackson County Landfill.

I have edited the Orders to reflect our recent agreement in principle to negotiate RI/FS orders, as opposed to RI/FS and RD/RA orders. Please review the attached proposed Orders, including the attachments, and contact me on or before January 21, 2005, with any comments you may have. If you feel a meeting is required, please contact me to schedule such a meeting.

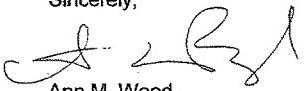
Finally, we briefly discussed the Trust Agreement, which was entered into on February 9, 1999 by Sanitation Commercial Services ("SCS"), J. Gregory Fields, Sally Fields, Huntington Trust Company and Ohio EPA, for the Jackson County Landfill. Goodyear proposed utilizing the Trust Agreement funds for RI/FS activities. I faxed the aforementioned Trust Agreement to you on December 21, 2004, for your files. It is important to note that the Trust Agreement funds are for Ohio EPA's benefit only and can

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Christopher Jones, Director

only be used "for final closure and/or post-closure care, and/or corrective measures of the facility." Accordingly, your client's proposal would not be a permissible use of the Trust Agreement funds per the language in the Trust Agreement.

I look forward to your response regarding the revised Orders. If you have questions or comments, please feel free to contact me at (614) 644-3037.

Sincerely,



Ann M. Wood
Staff Attorney

Enclosures

cc: Robin Roth, DERR/CO
Chris Osborne, DERR/SEDO